

**ABSTRACT**

5 The refrigerating machine oil of the present invention contains a mineral oil whose nitrogen content is not more than 50 ppm by mass and whose percent in aromatic ring structures ( $\%C_A$ ) is from 5 to 25. With the refrigerating machine oil of the present invention, high levels of lubricity, stability, and miscibility with refrigerants are attained, with a good balance between these, so refrigerating and air conditioning machines can be operated stably over a longer period.